

Amendments to the Specification:

Please replace the paragraph extending from page 14, line 18 to line 32, with the following rewritten paragraph:

In either case of FIG. 1, 2 or 3, the semiconductor package is formed in such a fashion that the second major surface 30b of the semiconductor chip 30 and the circuit board surface formed with the bond fingers 18a, that is, the second major surface 11b of the circuit board 10, are oriented in the same direction. Also, the first major surface 30a of the semiconductor chip 30, the circuit board surface formed with the ball lands 18b, that is, the first major surface 11a of the circuit board 10, and the lower surface of the resin encapsulate 50 are flush with one another. Accordingly, the semiconductor package has a thin structure. In addition, the first major surface ~~20a~~ 30a of the semiconductor chip 30 is exposed without being covered with the resin encapsulate 50, so that it can easily discharge heat generated therefrom.